

Position Grades and Classifications

Grade	Administrative - Position Classification
6-8	Not used at this time
9	Swim Center Assistant; Transportation Aide
10	Engineering Technician I; Golf Course Technician; Meter Services Technician; Second Assistant Golf Pro; Secretary I
11	Cashier; City Hall Facilities Manager; Copy Center and Mail Specialist; Family Services Aide; Fleet Service Mechanic; Parking Enforcement Officer
12	Accounts Payable Assistant I; Aquatics Facilities Operator; Fleet Clerk; Golf Course Equipment Mechanic/Operator; Maintenance Communications Operator; Payroll Assistant I; Public Information Assistant/PBX Operator; Photo Enhancement Analyst; Records Management Clerk; Red Light Camera Technician Revenue Assistant I; Secretary II; Video Technician
13	Accounts Payable Assistant II; Assistant Facilities Engineer; Box Office Manager; Computer Operator; Inventory Services Clerk; Parks Equipment Mechanic; Secretary/Bookkeeper; Secretary III; Sports Field Specialist
14	Administrative Assistant I; Assistant to the City Clerk; Crew Supervisor; Civic Center Facilities Supervisor; Crime Analyst; Meter Services Supervisor; Payroll Assistant II; Permit Technician; Personnel Assistant; Police Equipment and Budget Coordinator; Revenue Assistant II; Special Operations Technician; Transportation Supervisor; Water Trainee Operator
15	Administrative Assistant II; Fleet Mechanic; Forestry Crew Supervisor; Housing Codes Inspector; Inventory Services Supervisor; Neighborhood Services Officer; Personnel Technician; Planning Technician; Police Communications Operator; Printing Specialist I; Sports Facilities and Athletic Fields Maintenance Supervisor; Utilities Crew Supervisor
16	Administrative Support Coordinator; Arts Programs Specialist; Assistant Community Center Supervisor; Commercial Property Codes Inspector; Engineering Technician IV; Events Specialist; Facilities Engineer; Graphics Specialist; Management Assistant; Planner I; Printing Specialist II; Theatre Production Specialist; Transportation Planner I; Victim Advocate; Water Plant Operator; Web Assistant; Zoning Inspector; Traffic and Signal Technician I
17	Assistant Golf Course Superintendent; Associate Producer/Director; Buyer I; Cable TV Production Specialist II; Community Services Specialist; Construction Codes Inspector I; Engineering Technician

Grade	Administrative - Position Classification
17	V; First Assistant Golf Pro; Fire Codes Inspector I; Parks Maintenance Specialist; Program Support Coordinator; Public Information Specialist; Senior Citizens Fitness Specialist; Sports Programs Specialist; Traffic and Signal Technician II
18	Aquatics Facility Manager; Buyer II; Community Services Program Coordinator; Community Services Referral Coordinator; Construction Codes Inspector II; Deputy City Clerk; Fleet Maintenance Supervisor; Fire Codes Inspector II; Network and PC Support Specialist I; Parks and Facilities Development Specialist; Permit Software Support Specialist; Sanitation Supervisor; Senior Center; Special Operations Supervisor; Youth, Family, and Community Specialist I
19	Accountant; Aquatics Supervisor; Assistant Sports Programs Supervisor; Community Center Supervisor; Community Services Program Analyst; Construction Codes Specialist; Fire Codes Plans Examiner; Network and PC Support Specialist II; Parks and Facilities Administrative Supervisor; Planner II; PW Data and GIS Specialist; Rehabilitation Specialist; Television Writer/Producer; Theater/Civic Center Supervisor; Youth and Family Counselor
20	Assistant to the City Attorney; Civil Engineer I; Community Program/Outreach Specialist I; Council Support Specialist; Employee Wellness Coordinator; Landlord/Tenant Specialist; Nature Center Supervisor; Plans Examiner; Purchasing Supervisor; Teen Program Coordinator
21	Assistant City Forester; Community Planning and Development Services (CPDS) Administrator; Community Program/Outreach Specialist II; Graphics/Printing Supervisor; Human Rights/Community Mediation Administrator; Neighborhood Resource Coordinator; Parks Maintenance Supervisor; Planner III; Public Works Administrator; Senior Citizens Recreation Coordinator; Support Services Coordinator
22	Arts Programs Supervisor; Civil Engineer II; Computer Analyst/Programmer; Coordinator of Senior Social Services; Environmental Specialist; Fire Protection Engineer; Network and PC Support Manager; Operations Maintenance Assistant Superintendent; Management and Budget Analyst; Recreation Programs Supervisor; Senior Accountant, Senior Citizens Center Supervisor; Sports Programs Supervisor
23	Assistant to the City Manager; City Forester; Civic Center Superintendent; Community Planning and Development Services (CPDS) Specialist; Community Projects Administrator; Fire Marshall; Fleet Manager; Golf Course Superintendent; Horticulturist; Parks and

Position Grades and Classifications

Grade	Administrative - Position Classification
23	Facilities Development Manager; Parks Services Manager; Personnel Administrator; Recreation Development Program Coordinator; Special Events Coordinator; Supervisor of Housing and Community Enhancement; Supervisor of Inspection Services; Systems Analyst/Project Leader;
24	Civil Engineer III; Community Development Program Manager; Community Services Manager; Facilities Property Manager; Geographic Information Systems Manager; Recreation and Parks Administration Manager; Revenue Supervisor; Safety and Risk Management Administrator; Swim Center Superintendent, Transportation Engineer; Web Administrator
25	Contracts Officer; Senior Network Engineer; Senior Systems Analyst/Project Leader
26	Budget Officer; Chief of Contract Management; Chief of Inspection Services; Chief of Long-Range Planning; Chief Town Center Redevelopment; Organizational Development Administrator; Public Information Manager; Support Services Manager; Television and Telecommunications Manager; Water Plant Superintendent
27	Chief Engineer/Environment; Chief of Environmental Protection; Chief of Traffic and Transportation; Chief of Planning; Financial Accounting Manager; Financial Systems Manager; Operations Maintenance Superintendent; Superintendent of Parks and Facilities; Superintendent of Recreation
28	Not used at this time
29	Not used at this time

Grade	Senior Staff - Position Classification
SA I	Not used at this time.
SA II	Chief of Police; Deputy City Manager; Director of Community Planning and Development Services; Director of Finance; Director of Human Resources; Director of Information and Technology; Director of Public Works; Director of Recreation and Parks
SA III	Not used at this time

Grade	Recreation and Parks - Position Classification
1	Not used at this time
2	Activity Instructor I; Clerk II
3	Not used at this time
4	Clerk III; Facilities Supervisor II; Third Assistant Golf Pro
5	Bus Driver; Childcare After-School Director; Childcare Group Leader, Childcare Preschool Staff; Custodian III; Groundskeeper; Kids Club Director; Kids Room Director; Program Assistant II
6	Lifeguard II; Personal Trainer; Program Assistant III
7	Childcare Asst Site Director; Head Swim Coach; Senior Outreach Worker II
8	Childcare Director; Childcare Preschool Director; Childcare Program Assistant; Senior Swim Instructor
9	Not used at this time
10	Not used at this time

Admin., Recreation and Parks, and Senior Admin. Pay Scales

Administrative Scale		
Pay Grade	Minimum Annual	Maximum Annual
6	24,529	37,065
7	25,756	38,919
8	27,043	40,865
9	28,396	42,908
10	29,815	45,053
11	31,306	47,306
12	32,871	49,671
13	34,515	52,155
14	36,241	54,762
15	38,053	57,500
16	39,955	60,375
17	41,953	63,394
18	44,051	66,564
19	46,253	69,892
20	48,566	73,387
21	50,994	77,056
22	53,544	80,909
23	56,221	84,954
24	59,032	89,202
25	61,984	93,662
26	65,083	98,345
27	68,337	103,263
28	71,754	108,426
29	75,342	113,847

Recreation and Parks Scale (hourly rates)		
Pay Grade	Minimum	Maximum
1	6.76	10.21
2	7.89	11.92
3	8.71	13.16
4	9.17	13.86
5	10.61	16.03
6	12.36	18.67
7	14.30	21.61
8	17.41	26.31
9	19.24	29.07
10	22.32	33.72

Senior Administrative Scale		
Pay Grade	Minimum Annual	Maximum Annual
SA I	89,849	135,768
SA II	94,341	142,556
SA III	99,059	149,684

AFSCME Union and Police Pay Scales

AFSCME Union Scale Employees

Grade	Position Classification	Grade Progression
1	Laborer	Steps 1 — 9
2	Tree Climber Trainee	Steps 1 — 9
2	Maintenance Worker	Steps 2 — 9
2	Sanitation Worker	Steps 2 — 9
2	Park Sanitation Worker	Steps 2 — 9
3	Facilities Maintenance Trades Worker	Steps 1 — 9
3	Traffic Maintenance Worker	Steps 1 — 9
3	Tree Climber	Steps 2 — 9
3	Sanitation Operator	Steps 2 — 9
3	Equipment Operator	Steps 1 — 9
4	Not used at this time	Steps 1 — 9

Grade	Step 1	Step 2	Step 3	Step 4	Step 5
1	27,534	28,428	29,353	30,306	31,291
2	29,874	30,845	31,848	32,882	33,951
3	32,414	33,467	34,555	35,677	36,837
4	35,169	36,312	37,491	38,710	39,968

Grade	Step 6	Step 7	Step 8	Step 9
1	32,308	33,359	34,442	35,562
2	35,055	36,194	37,370	38,585
3	38,035	39,270	40,547	41,864
4	41,268	42,608	43,993	45,423

Police Scale Employees

Grade	Position Classification	Grade Progression
PO1	Police Officer	Steps 3 — 15
PO2	Police Officer	Steps 3 — 15
PO3	Police Officer	Steps 3 — 16
PO4	Police Corporal	Steps 3 — 16
PO5	Not used at this time	Steps 3 — 15
PO6	Police Sergeant	Steps 3 — 16
PO9	Police Manager Lieutenant	Steps 1 — 14
PO10	Police Manager Captain	Steps 1 — 14

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
PO1	-	-	41,287	42,732	44,228	45,776	47,378	49,036
PO2	-	-	43,352	44,869	46,439	48,065	49,747	51,488
PO3	-	-	45,519	47,112	48,761	50,468	52,234	54,062
PO4	-	-	47,795	49,468	51,199	52,991	54,846	56,766
PO5	-	-	50,185	51,941	53,759	55,641	57,588	59,604
PO6	-	-	52,694	54,538	56,447	58,423	60,468	62,584
PO9	60,257	62,366	64,549	66,808	69,146	71,566	74,071	76,664
PO10	64,718	66,983	69,328	71,754	74,266	76,865	79,555	82,340

Grade	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16
PO1	50,752	52,529	54,367	56,270	58,240	60,278	62,388	-
PO2	53,290	55,155	57,086	59,084	61,152	63,292	65,507	-
PO3	55,955	57,913	59,940	62,038	64,209	66,457	68,783	71,190
PO4	58,752	60,809	62,937	65,140	67,420	69,779	72,222	74,749
PO5	61,690	63,849	66,084	68,397	70,791	73,268	75,833	-
PO6	64,774	67,042	69,388	71,817	74,330	76,932	79,624	82,411
PO9	79,347	82,124	84,998	87,973	91,052	94,239	-	-
PO10	85,222	88,204	91,292	94,487	97,794	101,217	-	-

Organizational Structure Listing

Below is the organizational structure for the City of Rockville. The organizational structure is broken down by Fund, by Department within the Fund, by Division and by Cost Center where appropriate. Each Division and Cost Center is assigned a number listed to the right of the column:

GENERAL FUND (110)	
Department of Human Resources (450)	
Personnel	2101
Safety & Risk Management	2102
Department of the Mayor and Council (500)	
Office of the Mayor and Council	0100
Office of the City Attorney	0500
Office of the City Clerk	1100
Department of the City Manager (550)	
Executive Office	
Administration	0101
Management Systems & Citizen Support	0102
Organizational Development	0103
Communication and Public Information	
Public Information Office (PIO)	1101
Graphics and Printing	1111
Neighborhood Resources Program	
Human Rights & Community Mediation	1201
Neighborhood Resource Program	1202
Department of Community Planning and Development Services (600)	
CPDS Executive	0100
CPDS Management and Support	
Management and Support	0101
Revitalization and Housing	0200
Planning	
Development Review	0300
Zoning Ordinance	0301
Historic Preservation	0302
Long- Range Planning	
Neighborhood Planning	0400

GENERAL FUND (110) Continued	
Department of Community Planning and Development Services (600)	
Inspection Services	
Application, Processing & Permit Issuance	0501
Inspection & Code Enforcement	0502
CPDS Studies and Plans	0700
Town Center Services	
Town Center Management	0802
Department of Finance (700)	
Financial Administration	0100
Budget	0101
Accounting and Control	0200
Revenue	0300
Purchasing and Stockroom	
Purchasing and Contracts	0600
Stockroom	0700
Department of Information and Technology (750)	
I.T. Operations	0100
I.T. Special Projects	0200
Cable T.V./Telecommunications	0300
Voice Communications Operations	0400
GIS Operations	0500
Police Department (800)	
Office of the Chief of Police	
Management & Support	1001
Community Services Office	1002
Field Services Bureau	
Management & Support	1101
Patrol Teams	1102
Administrative Services Bureau	
Management & Support	1201
Public Safety Communications	1202
Victim Advocate	1203
Special Operations Bureau	
Management & Support	1401
Neighborhood Services	1402
Camera Enforcement	1405
Specialty Patrol/Investigations	1404
Codes Enforcement & Community Enhancement	1406

Organizational Structure Listing

GENERAL FUND (110) Continued	
Department of Public Works (850)	
Management and Support	0100
Contract Management	0201
Traffic and Transportation	
Protect Neighborhoods	0402
Mobility	0403
Accessibility	0404
Safety/Maintenance	0405
Engineering	
Administration and Management	3301
Development Review	3302
Engineering	3305
Environmental Management	9401
General Maintenance	
Street Maintenance	0702
Snow and Ice Removal	0703
Motor Vehicle Maintenance	0803
Department of Recreation and Parks (900)	
Recreation and Parks Administration	
Recreation and Parks Administration and Support	0101
Special Events	0150
Recreation Services	
Administration and Support	1001
Adult Sports	5061
Afterschool	2006
Arts	2021
Childcare	3115
Classes	3016
Outdoor Recreation	2017
Summer Playgrounds	2011
Summer Camps	3012
Teens	2008
Youth Sports	5062
Senior Citizen Services	
Senior Center Operations	4041
Senior Citizen Social Services	4043
Senior Citizen Recreation	4045
Senior Citizen Sports and Exercise	4047

GENERAL FUND (110) Continued	
Department of Recreation and Parks (900)	
Community Services	
Community Programs	9100
Youth and Family Services	9600
Linkages to Learning	9601
Facilities	
Civic Center Complex	1101
Croydon Creek Nature Center	2133
Facilities Maintenance Services	8511
Lincoln Park Community Center	2131
Skate Park	2134
Swim Center (Operations)	8601
Swim Center (Overhead)	8602
Swim Center (Programming)	8603
Thomas Farm Community Center	2135
Twinbrook Community Recreation Center	2132
Park and Open Space	
Administration and Support	7501
Athletic Field Services	7531
Forestry Development Review	7520
Horticultural Services	7522
Parks East Services	7532
Parks West Services	7530
Right-of-Way Services	7533
Urban Forestry Maintenance	7521
Non-Departmental (950)	
Other Charges	0100
Debt Service	0200
Red Light Camera Program	0300

Organizational Structure Listing

WATER FUND (210)	
Department of Finance (700)	
Revenue	0300
Department of Public Works (850)	
Contract Management	0201
Engineering	
Administration and Management	3301
Development Review	3302
Water and Sewer Utility Projects	3304
Motor Vehicle Maintenance	0803
Water Systems Maintenance	0502
Water Treatment Plant	0901
Non-Departmental (950)	
Other Charges	0100
Debt Service	0200

SEWER FUND (220)	
Department of the Mayor and Council (500)	
City Attorney's Office	0500
Department of Public Works (850)	
Contract Management	0201
Engineering	
Administration and Management	3301
Development Review	3302
Water and Sewer Utility Projects	3304
Motor Vehicle Maintenance	0803
Sewage Disposal	0300
Sanitary Sewer Systems Maintenance	0602
Non-Departmental (950)	
Other Charges	0100
Debt Service	0200

REFUSE FUND (230)	
Department of the Mayor and Council (500)	
City Attorney's Office	0500

REFUSE FUND (230) Continued	
Department of Public Works (850)	
Motor Vehicle Maintenance	0803
Refuse Operations	
Regular Refuse Collection	1702
Commingle/Mixed Paper Collection	1703
Yardwaste/White Goods Collection	1704
Leaf Collection Program	1705

PARKING FUND (320)	
Department of Community Planning and Development Services (600)	
Town Center Services	
Town Center Parking Garages	0801
Police Department (800)	
Special Operations Bureau	
Parking Enforcement Services	1403
Department of Public Works (850)	
Motor Vehicle Maintenance	0803
Non-Departmental (950)	
Other Charges	0100
Debt Service	0200

STORMWATER MANAGEMENT FUND (330)	
Department of the Mayor and Council (500)	
City Attorney's Office	0500
Department of Public Works (850)	
Contract Management	0201
Engineering	
Administration and Management	3301
Development Review	3302
Water and Sewer Utility Projects	3304
Motor Vehicle Maintenance	0803
Non-Departmental (950)	
Other Charges	0100
Debt Service	0200

Organizational Structure Listing

GOLF FUND (340)	
Department of Recreation and Parks (900)	
Motor Vehicle Maintenance	0803
RedGate Golf Course	
Golf Course Management/Ground Services	3401
Golf Course Clubhouse	3402
Non-Departmental (950)	
Other Charges	0100
Debt Service	0200

SPECIAL ACTIVITIES FUND (350)	
Police Department (800)	
"Every 15 Minutes" Program	1203
Department of Recreation and Parks (900)	
Recreation and Parks Administration	
Bike Program Fund	6701
Facility and Equipment Fund	7001
Recreation Services	
Recreation Fund	6001
Friends of the Arts	6601
Senior Citizens Services	
Senior Assistance Fund	6201
Community Services	
Holiday Drive	6301
REAP Endowment Fund	6401
RISE Parents Contributions	7201
Facilities	
Glenview Mansion Fund	6101
Nature Center Fund	7101
Parks and Open Space	
Forest and Tree Preservation	6901
Non-Departmental (950)	
Other Charges	0100
Debt Service	0200

CDBG FUND (360)	
Department of Community Planning and Development Services (600)	
CDBG Year 30	30xx
CDBG Year 31	31xx

TOWN CENTER MANAGEMENT FUND (370)	
Department of Community Planning and Development Services (600)	
Town Center Management District	0803

DEBT SERVICE FUND (550)	
Non-Departmental (950)	
Other Charges	0100
Debt Service	0200

Glossary

Definitions of terms used in the Capital Improvements Program (CIP) are listed below and on the pages that follow.

Accounting System – The total structure of records and procedures that identify, record, classify, summarize, and report information on the financial position and results of operations of a government.

Accrual Basis of Accounting – The method of accounting where transactions are recognized when they occur, regardless of the timing of related cash flows.

ADA – Americans with Disabilities Act. This federal act gives civil rights protections to individuals with disabilities; similar to those provided to individuals on the basis of race, sex, national origin, and religion.

Annexation – The incorporation of additional territory within the domain of the City.

APWA – American Public Works Association.

Appropriation – An authorization made by the Mayor and Council that permits City departments to make expenditures of governmental resources for specific purposes within a specific time frame.

Art in Public Architecture — An ordinance devoted to the furtherance of art intended to beautify the City. This ordinance identifies construction projects within the City in which an amount is reserved for permanent artwork at the site. Additional details regarding this ordinance can be found in chapter four of the Rockville City Code.

ASCE – American Society of Civil Engineers.

Assessed Valuation – A percent of appraisal value assigned to real estate and certain personal property for use as a basis for levying property taxes. Maryland assessed valuation is 40 percent of appraisal value.

AWWA – American Water Works Association.

Balanced Budget – A budget that has revenues equal to expenditures.

BOCA – Building Officials Code Administrators organization.

Bond – A written promise to pay a designated sum of money (called the principal), at a specific date in the future, together with periodic interest at a specified rate. In the Operating Budget, these payments are identified as debt

service. Bonds are generally used to obtain long-term financing for capital improvements.

Bond Anticipation Notes – Short-term interest-bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

Bonds Issued – Bonds sold.

Bond Rating – A rating that indicates the probability of timely repayment of principal and interest on bonds issued.

Budget – A plan of financial operation comprised of an estimate of proposed expenditures for a fiscal year and the proposed means of financing those expenditures to fund City services in accordance with adopted policy.

Budget Year – The fiscal year for which the budget is being considered.

Capital Budget – The annual adoption by the Mayor and Council of project appropriations. Project appropriations are for the amount necessary to carry out a capital project's expenditure plan, including multi-year contracts for which a total appropriation covering several years planned expenditures may be required.

Capital Outlays – Expenditures that result in the acquisition of or addition to fixed assets. Any item with an expected life of three or more years and a value of more than \$5,000, such as an automobile, truck, or furniture, is categorized as a capital outlay.

Capital Improvements Program (CIP) – The annual updated plan or schedule of project expenditures for public facilities and infrastructure with estimated project costs, sources of funding, and timing of work over a six-year period. For financial planning and general management, the CIP is a plan of work and expenditures, and is the basis for annual appropriations and bond issues.

Capital Project – A governmental effort involving expenditures and funding for the creation of usually permanent facilities and other public assets having a relatively long life. Certain planning studies, consultant fees, City staff charges, and major equipment, furniture, and fixtures necessary to make facilities operational also may be considered part of capital projects.

Capital Projects Fund – A governmental fund used to account for general capital construction including streets, parks, and public buildings.

CIP – See Capital Improvements Program.

Glossary

Client-Server – A computing platform where desktop personal computers (PCs), known as clients, access large pools of information stored on high-speed data servers. User interaction takes place at the PC, typically through graphical interfaces such as Windows. The server manages information storage. This approach combines the PC's innovation and ease-of-use with access to large pools of data traditionally associated with mainframe computers.

CPDS – The Department of Community Planning and Development Services is a department within the City's organizational structure.

CS – Referring to services by the City of Rockville's Department of Neighborhood and Community Services.

Current Year – The fiscal year that is prior to the budget year.

DCWASA – District of Columbia Water and Sewer Authority

Debt Issuance – The sale or issuance of any type of debt instrument, such as bonds.

Debt Limit – The statutory or constitutional maximum debt that an issuer can legally incur.

Debt Ratios – The ratios that provide measures of assessing debt load and ability to repay debt, which play a part in the determination of credit ratings. They also are used to evaluate the City's debt position over time and against its own standards and policies.

Debt Service – The payment of interest on and repayment of principal on borrowed funds. The term also may be used to refer to payment of interest alone.

Debt Service Fund – A governmental fund that accounts for the payment of principal and interest on the general long-term debt of the City.

Deficit – The amount by which a government's budget outlays exceed its budget receipts for a given period, usually a fiscal year.

Department – A major administrative unit of the City that indicates overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation – An allocation made for the decrease in value of physical assets through wear, deterioration, or obsolescence.

Disbursement – The expenditure of monies from an account.

Distinguished Budget Presentation Award Program – A voluntary program administered by the Government Finance Officers Association (GFOA) to encourage governments to publish efficiently organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

Division – A categorization of organizational unit, indicating management responsibility for an operation or a group of related operations within a functional area, subordinate to the department level of organizational unit.

Encumbrance – A firm commitment to pay for future goods and services formally documented with a contract or agreement that may extend over more than one budget year. Both encumbrances and planned expenditures on a project must fit within an agency's appropriation.

Enterprise Fund – A fund established to account for operations that are financed and operated in a manner similar to a private business, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The City's enterprise funds include Water Facility, Sewer, Refuse, Parking, Stormwater Management (SWM), and RedGate Golf Course.

Environment Program Area – A section of the CIP that focuses on the presentation, restoration, and core of the City's natural and man-made physical resources through stormwater management, sewage disposal, solid waste disposal, and historic preservation.

Expenditure – The issuance of checks, disbursement of cash, or electronic transfer of funds made to liquidate an obligation. Where accounts are kept on an accrual or modified accrual basis, expenditures are recognized whether or not cash payments have been made. Where accounts are kept on a cash basis, they are recognized only when cash payments have been made.

Expense – The outflow of assets or incurrence of liabilities (or both) during a period as a result of rendering services, delivering or producing goods, or carrying out other normal operating activities.

Fees and Credits – Income resulting from a billing for services or a sale made by the City. For example, athletic program registration fees, building permit fees, and animal licenses.

Fiscal Policy – The City's policies with respect to revenues, spending, and debt management as these relate to government services, programs, and capital

Glossary

investment. Fiscal policy provides a set of principles for the planning and programming of government budgets and their funding.

Fiscal Year (FY) – A twelve-month accounting period that has no relationship to a calendar year. The fiscal year for the City begins on July 1 of each year and ends on June 30 of the following year. It is designated by the calendar year in which it ends. For example, FY05 begins on July 1, 2004, and ends on June 30, 2005.

Fixed Assets – Assets of a long-term character which are intended to continue to be held and used. Examples of fixed assets include items such as land, buildings, machinery, furniture, and other equipment.

Full Faith and Credit – A pledge of the City's taxing power to repay debt obligations.

Full-Time Equivalent (FTE) – A measure of authorized personnel calculated by dividing hours of work per year by the number of hours worked per year by a full-time employee.

Fund – A fiscal entity with revenues and expenses that are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations and constituting an independent fiscal and accounting entity.

Fund Balance – The cumulative difference between revenues and expenditures over the life of a fund. A negative fund balance usually is referred to as a deficit.

FY – See Fiscal Year.

GAAP – See Generally Accepted Accounting Principles.

GASB – See Governmental Accounting Standards Board.

General Obligation Bonds – The type of bonds that are backed by the full faith and credit of the issuing government.

General Fund – The general operating fund that is used to account for all financial resources except for those required to be accounted for in another fund. This is the principal fund of the City and accounts for the normal recurring activities of the City.

General Government Program Area – The section in the CIP that focuses on: construction, renovation, and replacement of City-owned facilities; enhancements to the City's information and communications systems; development of the

central business district; enhancement of the gateways to the City; and other projects that do not clearly fit into one of the other program areas of the CIP.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles as determined through common practice or as promulgated by the Governmental Accounting Standards Board, Financial Accounting Standards Board, or various other accounting standard setting bodies.

GFOA – Government Finance Officers Association.

GIS – Geographic Information Systems provide geographic and mapping data.

Golf Fund – An enterprise fund used to account for the financial activity associated with the City's public golf course. Also called the RedGate Golf Course Fund.

Governmental Accounting Standards Board (GASB) – This organization was established as an arm of the Financial Accounting Foundation in April 1984 to promulgate standards of financial accounting and reporting with respect to activities and transactions of state and local governmental entities.

Governmental Fund – The funds through which most government functions are financed. The City's governmental funds are the General, Debt Service, Capital Projects, and Special Revenue Funds.

Grant – County, State, or federal funding in cash or in kind used for a specified program.

Gross Bonded Debt – The total amount of direct debt of a government represented by outstanding bonds before deduction of any assets available and earmarked for their retirement.

HVAC – Heating, ventilation, and air conditioning equipment.

I-net – Institutional network. The I-net is a fiber optic network linking key City facilities to enable/enhance telephone, data and video communications

I/I – Inflow and infiltration process for the sanitary sewer and stormwater management projects.

Infrastructure – The physical assets of a city (streets, water, sewer, public buildings, and/or parks) upon which the continuance and growth of a community depend.

Glossary

Interfund Operating Transfers – Payments made from one operating fund to another as a contribution to defray a portion of the recipient fund's costs.

Intergovernmental Revenues – The revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

Intranet – Internal network, similar to the Internet, except access is limited to an organization's internal members.

IT – Department of Information and Technology.

ITE – Institute of Transportation Engineers.

Levy – (Verb) To impose taxes or special assessments for the support of governmental activities. (Noun) A tax or special assessment imposed by a government.

Liabilities – Debts or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Long-Term Debt – A type of debt with a maturity date of greater than one year after the date of issuance.

Lost Time – Percent based on available work time per employee less sick leave, family sick leave, disability leave, and leave without pay divided by available work time per employee.

Matured Bonds Payable – A liability account reflecting unpaid bonds that have reached or passed their maturity date.

MC-MAPS – A consortium of government organizations within Montgomery County, Maryland to share information, enforce standards, and promote the development of GIS information and layers.

MDE – Maryland Department of the Environment.

MGD – Million gallons per day.

MNCPPC – Maryland National Capital Park and Planning Commission.

Modified Accrual Basis of Accounting – The accrual basis of accounting adapted to the governmental fund type. It is a modified version of the full accrual basis of accounting in that it, in general, measures financial flow (tax and spend) of an organization, rather than capital accumulation (profit or loss).

MPDU – Moderately Priced Dwelling Unit.

MVM – Motor Vehicle Maintenance. A division of the Department of Public Works.

NCS – Referring to the City of Rockville's Department of Community Services.

Neighborhood Services – Referring to services by the City of Rockville's Department of Neighborhood and Community Services.

Net Bonded Debt – Gross bonded debt less any cash or other assets available and earmarked for its retirement.

NFPA – National Fire Protection Association.

Non-Departmental Operating Expenditures – Operating expenditures which are not charged directly to specific departments but are a cost to the City as a whole, such as debt service payments and general liability insurance.

NPDES – National Pollutant Discharge Elimination System; requirements imposed through the Clean Water Act.

NRCS – Natural Resource Conservation Service.

Objective – The desired output-oriented activities that can be measured and achieved within a given time frame such as the current fiscal year. Achievement of the objective advances an organization toward a corresponding long-range goal.

Obligations – Amounts that a government may be required legally to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.

Operating Expenditures – Costs other than expenditures for personnel directly employed by the City (salaries, wages, and fringe benefits) and capital outlays. Examples of operating expenditures include office supplies, telephone expense, consulting or professional services, travel expenses, and contracts.

Ordinance – A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those

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legislative actions that must be enacted by ordinance and those which may be enacted by resolution.

Overlapping Debt – The proportionate share of the debts of local governments located wholly or in part within the limits of the reporting government that must be borne by property within each government.

Parking Fund – The enterprise fund used to account for the revenue and expenses from parking related activities, including the issuance of parking tickets, the parking meter program, and costs associated with the planning, design, construction, or operation of proposed parking garages in Town Center.

Pay-As-You-Go – Capital expenditures included in the CIP, which are funded by a contribution from an operating fund.

PC – Personal Computer.

Per Capita – Per unit of population; by or for each person.

Pepco – Potomac Electric Power Company.

Personnel (Costs) – Expenditures that include salary costs for full-time, part-time, temporary, and contract employees, overtime expenses, and all associated fringe benefits.

Previously Authorized Projects – CIP projects that were funded in prior years, but which have not been completed and formally closed.

Prior Year(s) – The fiscal year(s) preceding the current year.

PRI – Primary Rate Interface, an integrated services digital network.

Program Area – CIP projects with a common focus. The four program areas in the City's CIP are: Recreation and Parks; Transportation; Environment; and General Government.

Projections – The estimate of budget authority, outlays, receipts, or other amounts extending several years into the future. Projections generally are intended to indicate the budgetary implications of existing or proposed programs.

Property Tax – A tax levied on all real and certain personal property, tangible and intangible, according to the property's assessed valuation. The power to impose and collect property taxes is given to the Mayor and Council in Article IV, Section 1 of the City Charter.

Reappropriation Ordinance – Changes made to the appropriation ordinance during the fiscal year to reflect encumbered amounts added to the current budget from the prior fiscal year and adjustments to revenues and expenditures.

Regular Employee – An employee who is hired to fill a position anticipated to have continuous service duration of longer than one year, whose compensation is derived from the City's Administrative, Police, or Union classification tables, and whose position is established in the Position Control System.

Reimbursement – A sum (1) that is received by the government as a repayment for commodities sold or services furnished either to the public or to another government account and (2) that is authorized by law to be credited directly to specific appropriation and fund accounts.

Repurchase Agreement – An agreement in which a governmental entity transfers cash to a broker-dealer or financial institution; the broker-dealer or financial institution transfers securities to the entity and promises to repay the cash plus interest in exchange for the same securities.

Resolution – A special or temporary order of a legislative body that requires less legal formality than an ordinance or statute.

Retained Earnings – The accumulated gains and losses of an enterprise fund to date reduced by amounts transferred to permanent capital accounts.

Receipts – Collections from the public based on a government's exercise of its sovereign powers. Governmental receipts consist of receipts from taxes, court fines, gifts and contributions, and compulsory licenses.

Recreation and Parks Program Area – The section of the CIP focused on projects that provide for an environment where citizens can enjoy nature and leisure time activities.

RedGate Golf Course Fund – See Golf Fund.

Refuse Fund – An enterprise fund used to account for the financial activity associated with the collection and disposal of refuse and yard waste.

Regional Stormwater Management (SWM) Participation – Fees paid by developers based on the amount of impervious area to be developed to finance the City's construction and maintenance of facilities.

Revenue – Monies received or collected by the City as income, including such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, shared revenues, and interest income.

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Revenue Anticipation Notes – Notes (sometimes called warrants) issued in anticipation of collection of non-tax revenues, retired after the collection of such revenues.

Revenue Bonds – The type of bonds where principal and interest payments are payable exclusively from the earnings from an enterprise fund. In addition to a pledge of revenues, such bonds sometimes contain mortgages on enterprise fund property.

RFP – Request for Proposals. Federal mandate to request proposals from potential contractors for outsourced government services.

RHE – Rockville Housing Enterprises.

RockNet – Rockville Community Electronic Network.

SDWA – Safe Drinking Water Act.

Sewer Fund – An enterprise fund used to account for the financial activity associated with the collection and treatment of sewage.

SHA – State Highway Administration.

Special Activities Fund – A fund in the governmental fund type used to account for funds earmarked for various purposes such as to assist financially disadvantaged citizens to participate in City programs, to enhance the historic Glenview Mansion, or to enhance the citywide Bike Program.

Special Assessment – A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund – A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes. The City's special revenue funds are the Special Activities Fund and the Community Development Block Grant Fund.

SQL/Server – Database for transaction processing.

SSS – Sanitary Sewer Evaluation Study (SSS).

Stormwater Management (SWM) – A means of controlling the quantity and quality of stormwater runoff flowing downstream. SWM can refer to structural practices such as underground storage facilities, dams for retention, and

detention facilities, or it can refer to non-structural practices such as lower density of development and wider stream buffers.

Stormwater Management Fund – An enterprise fund used to account for costs of maintaining existing stormwater management facilities and the construction of new facilities.

Surplus – The amount by which the City's budget receipts exceed its budget outlays for a given period, usually a fiscal year.

SWM – See Stormwater Management. This is a division of the Department of Public Works.

Targets of Opportunity – Contingency funds available to the Mayor and Council in funding unanticipated community needs that may arise during the fiscal year.

Tax Anticipation Notes – Notes, sometimes called warrants, issued in anticipation of collection of taxes, retired from tax collections, and frequently from the proceeds of the tax levy whose collection they anticipate.

Tax Base – All forms of wealth under the City's jurisdiction that are taxable.

Tax Duplication – A state of affairs whereby both Montgomery County and the City of Rockville levy property taxes on property in Rockville to pay for services rendered by the City. The County makes a lump sum payment to the City as a mechanism for alleviating the inequities otherwise created by the duplicate taxation.

Tax Rate – The amount levied per \$100 of assessed property value, as determined by the State assessor, on property within the City of Rockville. The Mayor and Council establish the tax rate each year in order to finance General Fund activities.

TDD – Telecommunications Device for the Deaf.

Telecommunications – Communicating by electronic or electric means.

Temporary Employee – An employee who is hired to fill a position anticipated to have continuous service duration of less than one year, whose compensation is not derived from the City's Administrative, Police, Union, or Recreation and Parks classification tables, and whose position is not established in the Position Control System. These employees do not receive fringe benefits.

TMDL – Total Maximum Daily Loads. Requirements imposed through the Clean Water Act.

Glossary

Transfer – Shifting of all or parts of the budget authority in one appropriation or fund account to another as specifically authorized by law.

Transportation Program Area – The section in the CIP focused on projects that provide for the maintenance and construction of public ways and participation in the planning of mass transit.

Undesignated Fund Balance – Funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

Unreserved Fund Balance – That portion of a fund balance for which no binding commitments have been made.

User Fees – Payments for direct receipt of a public service by the party benefiting from the service. Also known as user charges.

VEU – Vehicle Equivalent Units.

Waiver Fees – See Regional SWM Participation.

Water Facility Fund – An enterprise fund used to account for the financial activities associated with the treatment and distribution of potable water.

WSSC – Washington Suburban Sanitary Commission.

Zoning – The partitioning of a city, borough, or township by ordinance into sections reserved for different purposes (i.e. residential, offices, manufacturing).

Index

The Budget Book is divided into sections numbered from 1 to 14. Each divider tab has a section number. The sections are as follows: 1 – Executive Summary, 2 – Policies and Goals, 3 – Fund Summaries, 4 – Mayor and Council, 5 – City Manager, 6 – Community Planning and Development Services, 7 – Finance, 8 – Information and Technology, 9 – Human Resources (Personnel), 10 – Police, 11 – Public Works, 12 – Recreation and Parks, 13 – General Government, 14 – Appendix. To find an item please use the first number in the sequence to identify the section and the second number to identify the page number in that section.

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